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The Solicitors' Journal

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The Solicitors' Journal

(ESTABLISHED 1857.)

*** Notices to Subscribers and Contributors will be found on page vi.

NOTICE TO SUBSCRIBERS.—The Index to Vol. 73 (Part II), accompanied our issue of the 25th January last and should be returned with the numbers for binding (see advertisement on page ii). The prepaid Annual Subscription to Vol. 74 (£2 12s.) became due on 1st January.

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Current Topics.

Authors on the Bench.

AN EMINENT practitioner, since deceased, was once heard to say that he read nothing but law. The profundities of the science he certainly knew, but how much he lost by shutting himself off from the great field of humane literature it is impossible to estimate. Happily, many judges whose daily lives are spent in expounding "the lawless science of our law" do not confine their studies within purely professional limits, and every now and again give evidence of their skill in the domain of criticism and appreciation of the great writers of the past. The fine classical learning of the Lord Chief Justice is, as we all know, frequently exhibited in an apt quotation or felicitous phrase, just as his skill in marshalling his facts and presenting them in a lucid arrangement was shown in his recent book on "The New Despotism." Mr. Justice MACKINNON is another member of the Bench whose literary studies find expression in the careful editing and annotation of some English classic. A specialist not only in commercial law, he is likewise a specialist in all the learning that has gathered round the incomparable JANE AUSTEN, and the "Old Benchers" of CHARLES LAMB; and these he has now followed up by an admirable edition of FANNY BURNEY'S "Evelina," the novel which on its first appearance took captive such men as BURKE, WINDHAM, GIBBON, REYNOLDS, SHERIDAN and JOHNSON, the last named greatly preferring it to the writings of FIELDING—an opinion which, however, has scarcely been shared by posterity, excellent though "Evelina" is not only for its story but for the pictures it affords of contemporary life and manners. In this little book the learned judge has found a subject to his very heart's content, and his copious annotations, the result of much research, will inspire his readers with not a little of his own enthusiasm.

Authors and Lending Libraries.

A LIBRARY of railway travel tickets would sound a delightful innovation. Merely to pay a subscription to the library authorities and then sixpence a week for a ticket to anywhere would bring travel within the means of everyone, rich and poor alike. The railway companies, entirely independent of the library, would, of course, get very little out of the scheme, although they have undertaken the work and borne the expense of laying down the railways. The fantastic violation of a fundamental principle as above expressed is an utter absurdity when viewed with reference to railway companies, but is very near to being the true state of affairs with regard to book-lending libraries. The author toils unceasingly and in collaboration with the publisher puts a worth-while book before the public. What happens? If the author is popular he may enjoy a fairly large sale, but in any event it is safe to predict that the number of people who benefit by the fruits of his labour will be out of all proportion to the sales return. The reason is, of course, because the thousands who are subscribers to the lending libraries can acquire a temporary but sufficient possession of the author's work for a few pence. Writers have, no doubt, long appreciated their unfortunate position, but the difficulties of combating it are many and intricate and practically insurmountable. This loss suffered by authors through lending libraries was much discussed in Denmark last autumn, and according to *The Times* of the 14th March, the explorer PETER FREUCHEN, in order to avoid such loss, inserted in his new book "Nordkaper" a specific prohibition against its being lent without special permission. Despite that prohibition, however, a book dealer included it in his lending library and the publishers secured a judgment against him, which, on his appeal, was confirmed by the Supreme Court. There is no reason to doubt that a similar prohibition would be enforced in this country, but in that event, and if authors adopted the practice generally, it is highly probable that a chaotic state of affairs would result. For example, to advert to the illustration of the railways; there the tickets are non-transferable, but how could the lending of a book by one friend to another be either prevented or proved if such transference were forbidden. It seems likely that authors must remain content to be deprived of a certain percentage of their just dues, but perhaps in the case of many they will be only too glad if people will read their work. One constructive proposal might, perhaps, be advanced—that lending libraries should, when they buy new books direct from the publishers, be obliged to pay a small additional price for each book.

The Debt Repudiating States.

THE COUNCIL of Foreign Bondholders have issued a report as to international defaulters in payment of debt and interest. As might be expected, Russia overtops the rest. For what the defence is worth, the Government of Russia can plead both youth and poverty, and there is some suggestion of a counter-claim in respect of armed expeditions to overthrow the Soviet Government. Perhaps, when it is a little older and wiser, it will learn the value of common honesty. No such defence is available, however, for the second in the list of the defaulters, namely certain component parts of the United States. The unfortunate holders of bonds of the State of Mississippi and other defaulters who shelter under the Stars and Stripes may perhaps wonder why a family harbouring so many black sheep is so shocked at the Soviet's

dishonesty that it declines to give the Russian Government official recognition. M. STALIN may plead, if he pleases, that the American repudiations had afforded him a valuable precedent. Incidentally, the Council also deal with the suggestion made on behalf of the defaulting states, that, after the lapse of so many years, the original holders of these bonds are dead, and their executors, administrators and assigns may be difficult to trace, and, anyhow, have got used to the loss of their capital and interest. The same argument would no doubt be available to the ordinary thief, if he had retained his swag for fifty years. The answer is, of course, that, whoever may be entitled to the money, the States which have obtained it on the false pretences of payment of interest and repayment of capital have no right to it. And so long as the repudiation exists the whole of the United States is tainted with the fraud, and the accusation of dishonour cannot be met with a technical defence on the Constitution. Moreover, honour knows no Statute of Limitations, and exacts payment to the uttermost farthing.

Plague of Locusts in its Legal Aspect.

LATEST NEWS from Egypt and Palestine indicates that the danger from the invasion of locusts, which has caused such an immensity of loss, is growing less. How great the damage the plague has caused may be gauged from some statistics issued by the Palestine Department of Agriculture, which show that 2,447 tons of winged locusts have been collected by hand, 10,838 tins of furl have been expended by flame guns, 270 tons of eggs collected, and 23,428 dunams of land ploughed; but that there is no complete cessation of the visitation and its consequences is clear from the fact that no fewer than 8,000 labourers are still engaged in locust work in Palestine. In this country, happily, the agriculturist, with all his troubles, escapes this particular hindrance to success, and for the most part we know only of its devastating effects by figures such as those given above, by recalling that locusts constituted one of the plagues sent upon Egypt as recorded in the Book of Exodus, and by sketches such as that entitled "Les Sauterelles," in DAUDET'S pleasant little volume, "Lettres de mon Moulin"; but in an appeal which came to the Privy Council some years ago from South Africa certain of the legal aspects of a locust invasion were strikingly illustrated. The case referred to was *Greyvensteyn* v. *Hattingh* [1911] A.C. 355. There A, the owner of land, seeing, with dismay, a swarm of locusts approaching his fields from the property of his neighbour B, took such effective steps to keep them back that the locusts remained on B's land and seriously damaged his crops. B complained, and sued A to recover the loss which had fallen upon him, but the Privy Council held that the action failed. As was laid down, the owner or occupier of land has a right to repel an extraordinary misfortune coming to him by way of his neighbour's land, though the effect may be to transfer the mischief from his own land to that of his neighbour—an important principle not, of course, confined to a visitation of locusts.

Assisting Juries.

WHEN HE opened the Hatry case at the Central Criminal Court the Attorney-General (Sir WILLIAM JOWITT, K.C.) indicated that he would endeavour to deal with the numerous and complex financial transactions as carefully and as clearly as he could, but that it would be almost impossible for the jury to remember the details of all the various matters. The disadvantage in which a jury is placed in that respect in practically all lengthy cases has generally been appreciated, and in the initial stages of the case of *United Diamond Fields of British Guiana, Ltd.* v. *Joel and Others*, Mr. Justice MCCARDIE suggested that in view of the possible length of the case the jury might be provided with notebooks and pencils. Occasionally a juror will be seen making a note during a hearing, but he is an exception, and the majority of jurors will sit silently still through any type of case, however intricate, and probably rely on the summing up to refresh their memories on many important details which might otherwise escape their consideration. The fingers of a conscientious member of a jury must literally itch to jot down many material facts and points as they arise during a case, and it is a not unnatural submission that the existing state of affairs should be remedied at the earliest possible moment. No doubt the compulsory provision of books and pencils to all jurors would entail a certain amount of expense, but the arrangement would prove thoroughly satisfactory to all parties and the result would more than justify the expenditure. The judge has his notebook and counsel have theirs; why not the jury? For it is they who have to return a verdict. Moreover, the taking of a note might minimise the possibility of disagreement even if it lengthened the time of deliberation. The suggestion of Mr. Justice MCCARDIE was, at all events, acted upon with alacrity, counsel engaged in the case offering to provide the necessary materials, which were immediately utilised by several members of the jury.

Sartorial.

THE *Sunday Times* some time ago stated that the Mayor of Lynn (Mass.) has instructed the police to take the names and addresses of all girls over twelve years of age whose legs are exposed from the ankle to above the knee. In the event of the offender refusing to give the policeman her name and address, the officer is under orders to take her to the police station and charge her. On p. 505, *ante*, when the weather was warmer than it is now, we made comment on the legal aspect of the behaviour of two young ladies sun-bathing in a state of nature, to the conclusion that in so doing they committed no offence known to English law. Obviously, therefore, either a statute of the United States or Massachusetts, or a bye-law of Lynn, must reinforce the powers of the worthy Mayor, since the common law of America is founded on our own. The question whether the feminine knee is an indecent object involves so much theology, psychology, and, perhaps, psycho-analysis in its solution, that a lawyer may refrain from an opinion on it, and confine himself to the question of misdemeanour. In the east, as we know, the "yashmak" conceals, or until recently concealed, the face of a *feme coverte*, and it is certainly arguable that the wandering male fancy is more attracted by a pretty face than a knee. It will be remembered that in "The Mikado" KATISHA had a left elbow which people went miles to see; that was in Japan, but if she had come to Lynn no doubt the Mayor would have had it decently draped, lest the populace might become excited. The urge for dictating to other people what they shall wear seems to be deeply rooted in our racial blood. KING EDWARD III had an elaborate code of dress, but HENRY VIII was probably the monarch who devoted most time and thought to the matter. QUEEN ELIZABETH forbade commoners to wear hats or caps of velvet, but JAMES I in 1604 finally gave up the task of making his reluctant subjects dress according to their estates. It is true that sartorial laws were re-introduced by GEORGE I, but the motive was to benefit certain trades, such as that in plain calico. At present a man's dress need only conform to an obvious standard of decency, and a woman can do as she likes, though perhaps some learned reader may be able to indicate an ancient unrepealed statute against "travesty" (masquerading as a man) on her part. Of course, a private soldier who donned a Field-Marshal's uniform would get into trouble, but what would befall the curate who dressed as an Archbishop is a matter on which we can only darkly speculate, possibly the white sheet and bare legs with wax candle in either hand (plenty of such punishments are recorded in "Hale's Criminal Precedents"), but if the Mayor of Lynn were near he would no doubt see that the white sheet was so draped as to expose the clerical shins only.

Criminal Law and Practice.

TAKING DEPOSITIONS.—The responsibilities of clerks to justices in advising the bench are so obvious and so important that they may sometimes overshadow another duty which, though not always treated with the same seriousness, is hardly less important. We refer to the taking of depositions in cases committed for trial. Sometimes, if a witness, for certain reasons (e.g., death or serious illness), is unable to appear at the court of trial, his deposition is used as his testimony upon oath; always it is treated as proper material upon which to base cross-examination and comment.

In the case of *R.* v. *Slinger*, heard before Mr. Justice Charles, at Leeds Assizes, on 4th April, a practice, said to be fairly common, was strongly condemned. The justices' clerk concerned appeared before the court and was given an opportunity of explanation. From his statement it appeared (according to the report in the *Yorkshire Post*) that in this instance depositions were prepared, before the hearing of the case, from police reports. This was done in the absence of the magistrates and the accused, and not even by the justices' clerk, but by his clerk. At the hearing before the magistrates, these so-called depositions were in the hands of the justices' clerk, who followed them while the witnesses were examined and cross-examined, and additions and emendations were made as necessary. The deposition was finally read over in court and signed by the witness. The solicitor for the defence, it was said, took no exception to this.

To this, the learned judged interposed: "But I do. It is a hopelessly improper manner of proceeding. Here are two justices of the peace, who signed that the depositions were taken and sworn before them. But they were not. The depositions were prepared quite wrongly and irregularly, and without any sort of sanction in law and contrary to the statute. They were prepared from a document that the police had provided."

If earlier authority is needed, reference may be had to *R.* v. *Christopher* (1850), 19 L.T. 103; 14 J.P. 83; and *R.* v. *Watts* (1863), 33 L.T. 63; 27 J.P. 821. The irregularity ought, however, to be obvious. Depositions are required to be taken down in writing in the presence of the accused person and in the presence of the committing justices. The accused and the justices ought to be able to see the demeanour of the witness under examination and cross-examination, to hear what questions are put and exactly how they are answered, as well as to have the opportunity of objecting to leading questions or other irregularities. No doubt it would be said that, even when depositions are prepared privately beforehand, the proceedings in court are conducted properly and the answers of the witnesses are elicited by regular means. That may be; but if the record of such examination consists of a prepared document that is only amended when, in the judgment of the clerk, it seems desirable because the answers do not sufficiently accord with the prepared document, the deposition, even in its final form, will be something very different from an unaltered document, taken down then and there from the lips of the witness as the result of the public investigation and nothing else. Making a new record is totally different from fitting answers, more or less, into an existing record, however conscientiously it be done. Indeed, in one instance, a witness's evidence in the *Slinger Case* differed so much from the prepared document that the clerk tore up the document and took a fresh deposition, as he should have done all through.

The system was said to be practised in order to save the time of the court. All we can say on that point is that, though we are in favour of avoiding all waste of time, in court and everywhere else, neither a bench of justices, nor busy practitioners, nor a clerk to justices, can hope to justify a procedure, characterised by a judge of the High Court as "hopelessly improper," because it saves time. Too many devices for saving time are tinged with irregularity.

The Taxation of "Easter" Offerings and "Whitsun" Offerings.

(Contributed by W. MARSHALL FREEMAN.)

THE case reported recently in which a curate, who had received the proceeds of a collection taken in church on Whitsunday, appealed successfully to the Special Commissioners of Income Tax against an assessment of the amount, serves to raise the whole question of the taxation of sums thus presented by congregations to individual clergy. The custom of presenting the Easter offering to the incumbent has now become practically universal, and it has been established by a series of judicial decisions that such amount as is thus received forms part of the incumbent's "income" for purposes of assessment. In regard to "Whitsun" offerings presented to curates, however, the case would appear to be different.

Under Schedule E of the Income Tax Act, 1918, income-tax is charged in respect of every public office or employment of profit. By r. 6 (*g*) of that schedule, this includes office or employment of profit under any ecclesiastical body, and by r. 1 the tax is payable in respect of all salaries, fees, wages, perquisites or profits whatsoever from such office for the year of assessment, except as otherwise provided. It is to be noted that the position of an assistant curate is somewhat anomalous. He is not a servant of the incumbent nor of the Parochial Council, but is appointed by the Bishop direct to act as assistant priest under the orders of the incumbent of a particular church. In a report on the status of unbeneficed clergy presented to the Lower House of the Convocation of Canterbury recently, it is pointed out that:—

> "as far back as historical evidence goes, all the clergy engaged in the cure of souls formed regular services directed by the city bishops. There were at first many priests not enrolled as diocesan clergy, especially in the monastic communities. But as time went on, the active ministry became increasingly restricted to the clergy immediately under the jurisdiction of the bishop, obeying his orders and looking to him for permanent employment and maintenance."

This is still the practice of the Eastern church, but in England the development of the parochial system changed matters and "freed the bishops from all financial responsibility in connection with the priests ordained":—

> "All that was necessary was to take care that a living would be provided by a 'patron' for any candidate who was not a member of one of the recognised religious communities.
>
> "Until the Reformation the monasteries played an important part in regulating the supply and demand of parochial clergy, absorbing any surplus and supplying any deficiency. But with their abolition, and the confiscation of their property, a new state of affairs arose. No funds were available for the maintenance of those ordained as 'clergy of the diocese,' though the bishops were legally liable for every candidate accepted, unless he could show a 'title' to a cure of souls. The practice grew up, therefore, of treating the office of an incumbent's priest-assistant (although conferring no ecclesiastical status on its holder) as such a title. These 'curacies' (to use the popular though inaccurate term) have been multiplied in large numbers during the past century owing to the increase of population without a corresponding sub-division of parishes. Those holding them are, in theory, in the employment of the bishop, and lent by him to overworked incumbents."

The material distinction between the Easter offering given to the incumbent and the Whitsun offering given in some churches to the assistant priest is that the Easter offering is a modern substitute (part of the re-adjustment after the abolition of Church rates) for the ancient "Easter Dues." In the eighth rubric, after the communion service in the

Book of Common Prayer, the order is defined as "all Ecclesiastical Duties, accustomably due, then and at that time to be paid." But such moneys are only due to the holder of the office of "Parson, Vicar or Curate, or his or their Deputy or Deputies." There is only one such in each parish—either the incumbent himself or, if he has a faculty for non-residence, another clergyman under the provisions of the Pluralities Act.

By the canon law the bishop is bound to maintain every clergyman he ordains until such clergyman obtains a "living"—that is to say, an independent competence such as a parochial or collegiate benefice. If no title to a "living" is produced at ordination and the ordinand has no private means, the bishop accepts the responsibility of paying him a stipend. In practice, the bishop then lends him to an incumbent as assistant priest upon an understanding or agreement that this liability shall be taken over by the incumbent to whom he is to render assistance, but this assistant priest (commonly though incorrectly termed a "curate") holds no "office" in connexion with the parish, but remains the personal servant of the bishop, lent to the incumbent and liable to recall by the bishop. He has no right of any sort to the Whitsun offering—indeed he has no "rights" of any kind—and may not even minister except as instructed by the incumbent, whose jurisdiction is absolute over all ministrations in his parish, though he is not competent to dismiss the "curate" except with the bishop's concurrence. As regards the case law bearing on the subject, reference may be made to a series of decisions beginning with *Inland Revenue* v. *Strang* (1878), 15 Sc. L.R. 704, in which a clergyman of the Church of Scotland received each year a gift of £100 from members of the congregation. Here it was held that the sum in question was a payment made to him in respect of his office or employment as a clergyman; but the case was not fought out and the decision was given upon a one-sided set of facts. In *Turner* v. *Cuxson* (1888), 22 Q.B.D. 150, an assistant curate received a donation of £50 from the council of the Curates' Augmentation Fund Society. By the rules of that institution a similar grant was made to all assistant curates of not less than fifteen years' standing, and the donation was given not in respect of services to the parish in which he was then working, but as a recognition of his faithful services generally and upon the understanding that he would raise half the amount among his friends and return it to the society, and there was no assurance that the gift would be repeated. It was held (per Lord COLERIDGE, C.J., and MANISTY, J.) that the donation was not an annual profit or gain accruing from profession, trade or vocation, nor payable in respect of "salary, fees, wages, perquisites or profits accruing from any office or employment held under any ecclesiastical body," and therefore not assessable to income-tax.

The case of *Herbert* v. *McQuade* [1902] 6 K.B. 631, C.A., affected an incumbent, not an assistant curate, but is interesting as it bears upon the general principle involved, and has been cited in subsequent decisions. Here the incumbent received a grant from the Clergy Sustentation Fund, the object of which was to increase the income of all poor benefices up to a minimum of £200—it being stated that the grant was for the augmentation of the benefice. The Court of Appeal, reversing the judgment of the Divisional Court, held that it was part of the incumbent's income and was assessable. Distinguishing the case from *Turner* v. *Cuxson*, *supra*, COLLINS, M.R., said:—

> "This system under which augmentation of benefices is carried out and the practice which regulates it is clearly distinguishable in fact from present case. One is a gift—not in the sense of an eleemosynary donation—but an augmentation of a benefice under an organised system for augmenting benefices *irrespective of persons*. The other a personal eleemosynary gift to a meritorious curate and *none the less so because he happened to be the curate of a parish*."

And in that judgment lies the true principle to be applied, which has since been followed and applied in a long series of decisions. After all, each case must stand upon its own merits; and if an incumbent (as is sometimes done) chooses to advertise in the newspapers for an assistant priest, offering a certain salary "plus Whitsun offerings" instead of obtaining assistance through the bishop in the ordinary way, the individual appointed must not complain if he finds himself assessed to income tax in respect of the same. Indeed, it is submitted that he would properly be assessed, since his appointment is wholly exceptional and outside the scope of the cases in which exemption may properly be claimed.

Mr. Augustine Birrell:
Lawyer and Litterateur.

A NEW book from the pen of Mr. AUGUSTINE BIRRELL is a matter of rejoicing for all lovers of literature. It is well-nigh fifty years ago since the first series of "Obiter Dicta," issued anonymously, revealed the advent of an essayist possessed with what eighteenth century writers called "a pretty wit," one, too, endowed with a marvellous critical faculty which enabled him to treat his subjects shrewdly yet kindly. That volume awakened the desire in the minds of its readers for further papers in the same delightful vein, and so it was followed by a series of others, each volume displaying the same genial outlook, and the like shrewd commentary on the actions of men and the contents of books. All these volumes gave immediate pleasure to their readers, but they did more, they did what doubtless afforded Mr. BIRRELL special satisfaction, they sent readers back to the great writers of the past of whom he had been discoursing, to find in them, under his guidance, a fresh charm and inspiration. But while those volumes did all this for the general reader, they had in them a particular attraction for lawyers. Mr. BIRRELL has never let us forget that he is himself a member of the profession. Is he not one of His Majesty's counsel learned in the law, and indeed high up in the ranks of those entitled to sit in the front row? The very titles he chose for several of his collections of essays smack of the law—"Obiter Dicta," "Res Judicatæ" and "More Obiter Dicta"—but not only their titles, their contents likewise bring us many reminders that the writer had a liking for technical phrases, and the introduction of incidental references to matters of legal interest. This trait is again exemplified in the new volume he has just given us. Having apparently exhausted legal titles, he calls it "Et Cetera: A Collection, &c.," with, underneath, a quaintly pathetic quotation from Mrs. LEO HUNTER'S immortal ode. Though now, as he tells us, an octogenarian, there is no sign of age in the various papers that make up the volume, or any indication that his right hand has lost any of its cunning. Quite the contrary. Here we find the same sprightliness of treatment, flashes of ready wit like that which he has led us to expect, the same love of books, the same keen judgment of the men, distinguished and undistinguished, who cross his pages, and—for lawyers—numerous references, the application of which can be adequately appreciated only by the professional reader.

For so many years Mr. BIRRELL has been our foremost essayist, and able to command a large constituency of readers, that it seems almost incredible that he should ever have wielded his pen in vain. Yet he now tells us that having in 1869 purchased at the second-hand bookshop of REEVES AND TURNER, then at the west end of Fleet-street, three of PEACOCK'S novels, they so captured his interest that in the May term at Cambridge in 1870 he composed an article on PEACOCK, posted it in Petty Cury to *Temple Bar*—a magazine now defunct—but never saw or heard of it again, a circumstance which speaks ill for the editorial acumen of those at that date in charge of the periodical. But though thus

rebuffed, Mr. BIRRELL was not discouraged, and sixty years after that early attempt to "place" PEACOCK he has returned in this new volume to discuss the same writer, his prejudices, the savagery of his satire, and all this with infinite attractiveness.

It is time, however, to turn to the references in the new volume, which reveal once again the author's interest in the profession which he practised for so many years in Lincoln's Inn, and all that relates to it. In the paper entitled "The Birthplace of 'Pamela' and 'Clarissa,'" the love of the lawyer for precedents comes out. He tell us that his experience, first as an articled clerk, and, in later life, as a draftsman of Bills to be submitted to what he humorously calls "a partisan Parliament," taught him that there is usually somewhere in existence a draft of almost everything. Whether there were previous drafts of the Ten Commandments he does not know, but he says there certainly were precedents for the Thirty-Nine Articles, and by this quaint method of approach he reaches the model forms of familiar letters written by SAMUEL RICHARDSON, which, though provocative of many a smile, are important as the precursors of "Pamela." We thus find Mr. BIRRELL, like every good lawyer, appreciative of precedents. Next we come to references to once famous legal treatises. The title of the paper on "The Province of the Reviewer Determined," was suggested by AUSTIN'S "Province of Jurisprudence Determined," a work which, he says, once held of high authority at the examination table of the University of London, is now almost as much out of fashion as POLLOCK'S "Course of Time." In developing his views on the subject of reviewing, Mr. BIRRELL points out that even a well-equipped critic may scarcely be qualified to appraise certain highly specialised books, and in amplifying this theme he remarks with much humour that "a young lady, fresh from Miss Pinkerton's Academy, or even from the groves of Girton, is obviously not competent to write about Mr. Fearne's 'Essay on the Learning of Contingent Remainders and Executory Devises,' even were there any chance of that masterly performance (considered by some the best law book ever written) being reprinted in an age that is well content to remain in ignorance of the learning of its forerunners." Is FEARNE'S masterly treatise as dead as AUSTIN'S jurisprudence, one wonders? Can many readers say, using Mr. Boffin's famous phrase, that "they have been right slap through it lately"? Probably not; but law books, even the greatest, suffer from the ravages of time, and the onward tread of statutory innovation.

In the paper on Dr. DODDRIDGE, the famous Nonconformist and hymn writer, Mr. BIRRELL has some interesting things to say on the ancestry of that notable man. One of his forbears was Sir JOHN DODDRIDGE, a judge of the Court of King's Bench in the Stuart period, regarding whom FULLER tells us that he was called "'the sleeping judge' because he would sit on the bench with his eyes shut, which was only a posture of attention to sequester his sight from distracting objects, the better to listen to what was alleged and proved." Quoting this passage, Mr. BIRRELL curtly adds that "this judicial habit of 'sequestration' still lingers on the bench, and is sometimes otherwise accounted for." He then recalls the tradition that Sir JOHN was responsible for the first edition of a legal treatise, known to all lawyers addicted to learning, as "Sheppard's Touchstone of Common Assurances," mention of which prompts him to say that "if any of my readers are ever seized with a burning curiosity to discover 'what is an Escrow,' I can confidently refer him or her to Sheppard's Touchstone"—a merry quip which will be keenly relished by every lawyer "addicted to learning," although it may not appeal to the hypothetical young ladies from Miss Pinkerton's Academy at Chiswick or even those more learned ones from the groves of Girton. But although the citation of SHEPPARD'S classic may touch no sympathetic chord in their hearts, they, like every other judicious reader, will enjoy with much delight the many other good things in Mr. BIRRELL'S charming volume.

Irish Time.

SUMMER time has come into force in Ireland, North and South, as in Great Britain. To bring about this result, five Parliaments—strange to say—have contributed their several enactments.

Two early Christian sundials—one at Kilmalkedar in the Irish Free State, the other at Nendrum in Northern Ireland—stand to remind us that "apart from statute or special convention, the hour of the day has to be ascertained by reference to the sun in the particular place." These two relics also illustrate how widespread were the conventions of Christianity, for both alike are designed to show the five canonical hours of prayer. But legislation has helped to bring it about that the hour of Prime or Vespers can be identical in Down and Kerry, as at Lands End and John o' Groat's.

The Parliament of Great Britain passed, in 1750 (24 Geo. 2, c. 23) the Act which is now known as "The Calendar (New Style) Act," by which the reforms of the Georgian Calendar—long before adopted in Scotland—were put into force "in and throughout all His Majesty's dominions and countries in Europe, Asia, Africa and America, belonging or subject to the Crown of Great Britain." At that time, and until the year 1800, Ireland was a separate kingdom, having a separate Parliament, so that the Act of 1750, which extended across the Atlantic, did not "call" at any Irish port. Historical research may perhaps discover whether confusion resulted from the retention of the unreformed Julian Calendar for a further generation of Irishmen, or whether the reforms were adopted apart from statute.

In 1781–2 the Irish Parliament convinced in its newly-gained independence (as 21 & 22 Geo. 3, c. 48, recites), "that a similiarity of laws, manners and customs must naturally conduce to strengthen and perpetuate that affection and harmony which do, and at all times ought to, subsist between the people of Great Britain and Ireland," enacted, amongst other things, that all such statutes made in England or Great Britain as concerned the style or calendar should be accepted, used and executed in the Kingdom of Ireland, thus applying the Act of 1750. These statutes made the uniform summer time of to-day a possibility, because the periods of summer time would be difficult to assimilate on the basis of different calendars.

The Parliament of the United Kingdom introduced the principle of a time for general purposes. At a given moment, apart from statute, the time is different in different places. But the Statutes (Definition of Time) Act, 1880 (43 & 44 Vict., c. 9) made provision for removing certain doubts "as to whether expressions of time occurring in Acts of Parliament, deeds and other legal instruments relate in England and Scotland to Greenwich time and in Ireland to Dublin time, or to the mean astronomical time in each locality."

The statute enacted that the time for these purposes should, as respects Great Britain, be Greenwich mean time, and, as respects Ireland, Dublin mean time—that is to say, the time ascertained at the Trinity College Observatory at Dunsink. The Dublin time was twenty-six minutes behind Greenwich time, and some readers may remember the dial of the clock in the saloon of the former Irish mail boats, which indicated this difference by means of two minute hands. It may be remarked here that Trinity College, although it supplied Dublin time to all Ireland, retained, until late in the nineteenth century, a clock, in the pediment of the dining hall, which was kept fifteen minutes slow, so as to give so much grace to all students who resided outside the walls.

"Daylight saving" was brought into operation for Great Britain and Ireland by the Summer Time Act, 1916; but the Irish summer time was one hour in advance of Dublin time, thus preserving the difference of twenty-six minutes. The necessity for putting the clocks back at the end of the first summer-time period supplied a unique opportunity for

synchronising British and Irish time. Marvellous to relate, advantage was taken of this opportunity by the passing of the Time (Ireland) Act, 1916 (6 & 7 Geo. 5, c. 45), which provided that, as from the moment on 1st October, 1916, when summer time ceased, the time for general purposes in Ireland should be the same as the time in Great Britain. The most momentous change of centuries was quietly accomplished by the putting back of the clocks thirty-four minutes instead of one hour. As a cynic was heard to remark: "Now we shall really know how long the boat takes to cross from Kingstown to Holyhead."

The Parliament of the United Kingdom, the Parliament of Northern Ireland and the Parliament of the Irish Free State have each made a contribution towards the legislation which preserves the existing uniformity of time for Great Britain and Ireland. The Westminster Parliament passed the Summer Time Act, 1922 (12 & 13 Geo. 5, c. 22), which provided a summer time system for Great Britain, Northern Ireland, the Channel Islands and the Isle of Man. This was at first a temporary Act, and, whilst its continuance was still in doubt, the Northern Ireland Parliament—following the policy of "similarity of laws" which GRATTAN'S Parliament had enunciated—passed an Act to ensure that "the time for general purposes in Northern Ireland should at all times be the same as the time for general purposes in Great Britain." The Westminster Act of 1922 was made permanent (with an amendment) by 15 & 16 Geo. 5, c. 64; as the earlier Act had applied to Northern Ireland, the uniformity of summer time has, as respects Northern Ireland, the authority of two legislatures. The Parliament of the Irish Free State passed the Summer Time Act, 1925 (No. 8), the effect of which is to lay down a standard period of summer time, and to enable the Minister of Justice, by order approved by each House of the Oireachtas, to vary that period either generally or for a particular year. Summer time is to be one hour in advance of "West-European" time, which is by the Act identified with Greenwich mean time.

And thus summer time has once more come into force in Ireland, North and South, as in Great Britain.

Company Law and Practice.

XXVI.

UNDER s. 147 of the Companies (Consolidation) Act, 1908, it was provided that, where the court in England had made a winding-up order, there should be made out and submitted to the Official Receiver a statement as to the affairs of the company in the prescribed form. This is still the case at the present day (s. 181 of the Companies Act, 1929), but certain additions have been made to the original section which should prove to be of assistance to the proper working of the machinery of the statutory provisions relating to companies.

A statement of affairs is now required where the court in England has appointed a provisional liquidator, in addition to cases where a winding-up order is made; a discretion is also newly conferred on the court, in that, if it thinks fit, the court may make an order directing that there shall be no statement of affairs. There may well be cases where it would be waste of time and money to have a statement of affairs prepared, and where the discretion can usefully be exercised in dispensing with it, and there may well also be cases where it will be of the greatest assistance to have the statement where a provisional liquidator is appointed. Indeed, this provision appears to extend very considerably the usefulness of the power to appoint a provisional liquidator (which is contained in s. 184), for the power may be exercised at any time after the presentation of a winding-up petition, and it may thus, in effect, be used for the purpose of obtaining a comprehensive statement before making a winding-up order. How comprehensive such statement is may be realised by a glance at the prescribed form, No. 22 in the Companies (Winding-Up) Rules, 1929, which covers twenty-three pages in the "Law Report's" print of the rules. Rule 50 does, however, give the Official Receiver some latitude in the matter, by saying that a person who under s. 181 has been required to submit and verify a statement of affairs shall be furnished by the Official Receiver with such forms and instructions as the Official Receiver in his discretion shall consider necessary.

The range of persons who may be required to submit and verify the statement has been considerably extended. Under the old law before 1st November, 1929, the range included persons who were at the time of the winding-up order directors, the person who was then the secretary or other chief officer of the company, and such of the persons being or having been directors or officers of the company, or having taken part in the formation of the company at any time within one year before the winding-up order as the Official Receiver, subject to the direction of the court, might require to submit and verify the statement. This last class is now extended so as to comprise, in addition, persons who are in the employment of the company, or have been in the employment of the company within one year before the relevant date, and are in the opinion of the Official Receiver capable of giving the information required, and also persons who are or have been within such year officers of or in the employment of a company, which is, or within the said year was, an officer of the company to which the statement relates.

The expression "the relevant date" used above, needs some explanation. Under the old law, this date was the date of the winding-up order, but the introduction of the necessity for a statement where a provisional liquidator has been appointed, unless ordered to be dispensed with by the court, has involved some change. As far as the section is concerned with a statement of affairs to be furnished after a winding-up order, the relevant date is still the date of the winding-up order, but with regard to a statement of affairs to be furnished after the appointment of a provisional liquidator, the relevant date is the date of the appointment of such provisional liquidator.

Rule 50 (2) of the Winding-up Rules gives the Official Receiver power to hold personal interviews with the persons who may be required to submit and verify the statement of affairs, for the purpose of investigating the company's affairs, and every such person must attend the Official Receiver at such time and place as he appoints, and give him all the information he may require. But this is not the end of what may be described, in no derogatory sense, as the inquisitional powers of the Official Receiver, for Rule 52 further provides that, after the statement of affairs has been submitted, every person who has made or concurred in making it, must, if and when required, attend on the Official Receiver, and answer all questions put to him, and give all such further information as may be required of him by the Official Receiver in relation to the statement of affairs.

As has already been pointed out, the statement of affairs may be dispensed with, if the court thinks fit to order so, and rule 55 of the Winding-up Rules contains provisions with regard to applications for such an order. Any such application must be supported by a report of the Official Receiver showing the special circumstances which, in his opinion, render such a course desirable. It would appear from this that the statement of affairs cannot be dispensed with unless the support of the Official Receiver can be obtained, for his report must support any application which has such an end in view. When a dispensing order has been made, the court may give consequential directions, in particular as to the sending of notices.

In cases where the statement of affairs is not dispensed with, it must be submitted within fourteen days from the relevant date, or such extended time as the Official Receiver or the court may for special reasons appoint (s. 181 (3)). This

extension of time may be given, on application to him by the Official Receiver, by written certificate, which is to be filed in the winding-up, and renders application to the court unnecessary (rule 51).

The costs incurred in the preparation and making of the statement of affairs and the affidavit verifying the same are dealt with by s. 181 (4), and are generally paid out of the assets of the company, but in this connection Winding-up Rule 54 must be borne in mind, for it provides that, before any costs are incurred, application must be made by the person required to make or concur in making the statement of affairs to the Official Receiver for his sanction, with an estimate of the costs which it is intended to incur, and, unless the court so orders, no costs incurred before sanction by the Official Receiver are to be allowed out of the company's assets.

(*To be continued.*)

Gifts in Restraint of Marriage.

THERE have been several cases reported in the lay press recently where gifts have been made by will, subject to conditions in restraint or partial restraint of marriage. In one case a considerable fortune, consisting, apparently, of both real and personal estate, was given to a young woman with a condition of forfeiture on marriage. In another case there was a condition in restraint of marriage with a cousin.

We do not, of course, express any opinion as to the validity or otherwise of the conditions imposed in these instances. So much depends upon the manner in which the testator purported to make the restrictive provisions. The cases to which we refer and others of recent occurrence have been commented upon in the press (not always wisely) and call attention to this branch of the law.

It is plain that, according to English law, conditions in general restraint of marriage are void altogether, whether the gift be of real or of personal property. There is, however, some distinction between the two classes of property with regard to this subject. The distinction arises from the fact that, so far as real property or money charged on real property is concerned, the law rests upon the common law of this country, whereas, as regards personal property, the rules of the civil law have, with some modifications, been adopted.

A devise of realty, with a condition of forfeiture upon marriage, is not necessarily void, although there may be no gift over. The question in each case is one of construction. If the condition is intended to prevent or discourage marriage, it will be void, but that will not be so where, from the construction of the will, it appears that the object of the testator was to make a provision for the devisee until marriage, when the provision is to cease (see *Jones* v. *Jones* (1876), 1 Q.B.D. 279).

In the case of personal estate, including converted realty and a mixed fund, conditions in general restraint of marriage are also void, and some conditions, which would be good in the case of realty (for example, a condition for forfeiture on the re-marriage of a widow), will not be effective unless there is a gift over (see *Duddy* v. *Gresham* (1878), 2 Ir.L.R. 442; *Re Pettifer* (1900), W.N. 182).

Generally, conditions in partial restraint of marriage, are good if reasonable. Amongst the many conditions of this kind which have been held to be good, the following may be mentioned. Not to marry a named person (*Re Bathe* [1925] Ch. 377); not to marry a domestic servant (*Jenner* v. *Turner* (1880), 16 Ch. D. 188); not to marry a papist (*Duggan* v. *Kelly*, 10 Ir. Eq. Rep. 295); not to marry a Scotsman (*Perrin* v. *Lyon* (1807), 9 East 170); not to marry any person who did not profess the Jewish religion (*Hodgson* v. *Halford* (1879), 11 Ch. D. 959). A condition against marriage with any person within a certain degree of relationship is good (*Re Chapman* [1904] 1 Ch. 431), but in a recent case a condition against marriage with "a relation by blood" was held to be void because, although in terms only a partial restraint on marriage, it was of such a nature that it would lead to probable prohibition as the legatee could contract no marriage with a supposed stranger except subject to the risk that, should a common ancestor be traced, the provision for defeasance would operate (*Re Lanyon* [1927] 2 Ch. 264).

One of the most common instances of conditions in partial restraint is that which prohibits marriage without the consent of some person. In such cases it appears that the distinction already noticed between real and personal estate is to be drawn. If the condition is imposed in respect of a devise of real estate, it will take effect although there is no gift over, but in the case of a bequest of personalty (or of a mixed fund of personalty and realty) the condition will be void unless there is a gift over. When the gift is of personalty and there is no gift over the condition is construed as being *in terrorem*, that is, as a mere threat to induce the legatee to comply with the condition and not intended to create a forfeiture on non-compliance.

The subject is an interesting one. The authorities (some of which are difficult to reconcile with each other) are fully discussed in the seventeenth edition of Jarman on Wills, Vol. II, page 1496 *et seq.*

A Conveyancer's Diary.

Executors as Statutory Trustees—Effect of Renunciation—Disclaimer.

In his letter which appears in another column, Mr. Ernest L. Watson refers to the "Conveyancer's Diary" for the 5th inst., in which I discussed the case of *Re Forster; Somerville* v. *Oldham* [1929] 1 Ch. 146. I took occasion in the issue for the following week to deal further with the subject and think that Mr. Watson's general observations do not require any comment.

I am, however, asked two questions, which I must try to answer. Both look innocent enough but, as Mr. Watson of course knows, are, in fact, by no means easy to answer, and may give rise to others of equal difficulty.

In order to understand the questions I must shortly recall the facts in *Re Forster*.

By her marriage settlement, a lady covenanted to convey to trustees real estates to be held upon trusts which, so far as material, were for herself for life, after her death, for her husband until re-marriage, and then for the children of her marriage as the settlor should by will appoint.

The settlor died in 1915 having made a will appointing executors and exercising her power of appointment in favour of two of the children. The husband survived the settlor, but re-married in 1923, whereupon the appointees became beneficially entitled in possession in undivided shares.

The executors did not prove the settlor's will until 1926. Clauson, J., held that the executors of the settlor held the estate upon the statutory trusts under L.P.A., 1925, Pt. IV, para. 1 (1).

Mr. Watson asks what would have happened if the executors had renounced probate of the settlor's will (*a*) before 1926, and (*b*) in 1926.

Now, it is quite certain, that the legal estate devolved upon the executors on the death of the settlor. It is also clear, as Clauson, J., said, that they held the estate upon trust for the appointees.

The first question is, what would have happened if they had renounced before the commencement of the L.P.A.? In whom would the legal estate have vested, in such renunciation? The effect of renunciation is provided for in s. 79 of the Court of Probate Act, 1857, as follows:—

"Where any person after the commencement of this Act renounces probate of the will of which he is appointed executor or one of the executors the rights of such person in respect of the executorship shall wholly cease and the representation to the testator and the administration of his effects shall and may without any further renunciation devolve and be committed in like manner as if such person had not been appointed executor."

That section, of course, only related to personalty but became applicable to real estate by virtue of s. 2 (2) of the Land Transfer Act, 1897.

It will be noticed, however, that nothing is said with regard to the passing of the estate vested in executors who renounce. Their rights in connexion with the executorship cease but, unless it is by implication, the estate is not divested. That point does not appear to have been decided, probably because in practice a renunciation is seldom required or made until a grant is being applied for.

The opinion has been expressed that between renunciation and a grant of administration, the legal estate vested in the heir-at-law. However that may have been regarding the real estate of which the deceased was the beneficial owner, I think that it was not so regarding realty which devolved upon an executor as a trust estate under s. 30 of the Conveyancing Act, 1881.

I think, therefore, that my answer to Mr. Watson's first question must be that in my opinion, the legal estate remained in the executors notwithstanding renunciation, and they became statutory trustees upon the commencement of the L.P.A.

I express this opinion with hesitation because in "Wolstenholme's Conveyancing and Settled Land Acts," 10th ed., there is a note (at p. 100) from which it would appear that the learned editors of that edition of that work considered that, where all the executors renounced the legal estate vested in the heir or devisee (if any).

If the estate did vest in the heir, he became a trustee holding upon the statutory trusts on the commencement of the L.P.A.

Turning to Mr. Watson's second question—the law with regard to the effect of renunciation has not been altered. By s. 5 of the A.E.A., 1925, it is provided, that where an executor renounces probate "his rights in respect of the executorship shall wholly cease and the representation to the testator and the administration of his real and personal estate shall devolve and be committed in like manner as if that person had not been appointed executor.

That section is, with immaterial alterations, identical in terms with s. 79 of the Court of Probate Act, 1857, but the words "real and personal estate" are substituted for "effects."

In the case which we are considering, however, the L.P.A. had come into force before the executors renounced, and had constituted them trustees holding upon the statutory trusts, and their renunciation could not affect their position as trustees.

My answer to Mr. Watson's second question, therefore, is that the executors would have remained trustees holding upon the statutory trusts.

Another question arises: What would have happened if a grant of administration with the will annexed had been made: (*a*) before 1926, or (*b*) in 1926.

I think that in the former case the legal estate, whether vested in the executors or in the heir, would have vested in the administrator by virtue of the grant, and the administrator would have become a statutory trustee on the commencement of the L.P.A.

In the latter case (i.e., if the grant were in 1926) I think that the grant would have made no difference, and the legal estate would have remained in the executors or the heir (as the case may be), who in the meantime had been constituted trustees or a trustee by the statute.

One result of this is that executors of testators dying before 1926 may have found themselves saddled with trusts under the transitional provisions of the L.P.A., whether they liked it or not, and notwithstanding subsequent renunciation of probate of their testator's will, and a grant of administration of his estate to others.

This naturally leads to the question: Can statutory trustees disclaim? I do not think that they can.

Under Pt. IV, para. 1 (1) of the 1st Schedule to the L.P.A., the legislature seized upon certain persons in whom the legal estate was vested at the commencement of the Act, and made them trustees. Paragraph 1 (1) (*a*) is imperative: "The entirety of the land shall vest . . . in such trustees or personal representatives and be held by them upon the statutory trusts."

There was thus a statutory obligation imposed upon such persons which, I think, they could not decline to accept. They might retire from the trust and appoint others in their place or be discharged by order of the court on the appointment of others, but it appears to me that they could not disclaim the trusts.

Even if such trustees could disclaim, renunciation of probate would not amount to disclaimer, although it might be evidence of an intention to disclaim: *Re Gordon* (1877), 6 Ch. D. 531.

On one point with regard to disclaimer there has been an interesting conflict of judicial opinion.

According to some authorities, if a trustee neither disclaims nor acts in the trusts he is deemed to have accepted it and the greater the lapse of time the stronger the presumption in favour of acceptance.

In *Re Uniacke* (1844), 1 J & Lat. 1, where a trustee appointed by a settlement never acted, he was held to have accepted the trust after a period of twenty-three years. Sugden, L.C., said "It is said that the trustee never executed the deed, never acted, and now refuses to act; but after the lapse of time which has occurred since the settlement was executed this person must be considered to have accepted the trust.

In *Re Needham* (1844), 1 J. & Lat. 34, where one of several executor-trustees did not prove the will, but power was reserved to him to come in and prove (which he did not do) and he never acted in the trusts, it was held after a lapse of thirty-four years that he must be deemed to have accepted the trust.

On the other hand, in *Re Gordon, ubi supra,* where an executor-trustee renounced probate and died three years after the testator without having acted in the trusts, Jessel, M.R., said "I think there was sufficient evidence of disclaimer. In the first place, we have this, that he never acted; that is a very strong circumstance, a man lives three years and does not act at all. It is strong proof that he does not intend to act at all."

In *Re Birchall* (1889), 40 Ch. D. 438, an executor-trustee never proved or acted in the trusts of the will, although he did not renounce or disclaim, and it was held that after nine years he must be taken to have disclaimed. In that case, however, there was evidence of verbal statements by the executor-trustee to the effect that he did not intend to act.

In *Re Clout and Frewer's Contract* [1924] 2 Ch. 230, an executor-trustee survived his testator for nearly thirty years without proving or acting or applying for or receiving a legacy given to him in his official capacity. He had not, however, formally renounced or disclaimed. It was held that his conduct amounted to disclaimer. In the course of his judgment, Lord Buckmaster (sitting as a judge of the Chancery Division), after referring to *Re Uniacke* and *Re Needham,* and quoting the view there expressed by Sugden, L.C., to the effect that lapse of time raised a presumption of acceptance of the trust, said "I find this view extremely difficult to accept or understand."

It seems, therefore, that now lapse of time without acting will be regarded as evidence of disclaimer, not of acceptance, and in the case of an executor-trustee who has renounced probate will be, if not conclusive, at any rate very strong, evidence in favour of disclaimer.

Landlord and Tenant Notebook.

Apprehended Injury.

The landlord or tenant whose rights are threatened may not unnaturally seek to protect them before any actual breach has occurred. Early action may be not only beneficial but also meritorious, in that the opponent's activities are curbed at an early stage. In *Jackson* v. *Cater* (1800), 5 Ves. 688, the assignee of a lease under seal successfully applied for an injunction forbidding his landlord from entering and removing trees. The lease merely *reserved* timber, and the defendant, purporting to act under a verbal agreement, had sent his surveyor to mark the trees when the injunction was applied for. The verbal agreement was, of course, unenforceable, but under the circumstances the court made no order as to costs.

The question whether early action was not premature action does not appear to have been raised in the case just mentioned, but several later decisions emphasise the importance of this point. An injunction *quia timet* is a remedy which will only issue when the applicant can satisfy the court that his fears are well founded. He must be able to shew that a state of affairs exist the inevitable result of which will be an infringement of his rights. Thus, a shooting tenant whose interest had still a few years to run was unsuccessful in asking for an injunction to restrain his landlord from selling the estate for building purposes; for though particulars of the intended sale had been published, describing the plots and mentioning a road that was to be constructed, the lessor had, as the court found, carefully abstained from making any representation that the land would be immediately available for building; he could always sell subject to the plaintiff's rights (*Pattison* v. *Gilford* (1874), 43 L.J. Ch. 524).

Similarly, in *Worsley* v. *Swann* (1882), 51 L.J. Ch. 576, C.A., the landlord was held to be previous in applying for an injunction against a tenant under a covenant not to *use* any building erected on the premises otherwise than as a private dwelling-house. The application was made when what was obviously intended for a circus was being built; but the fact that a circus building is capable of being inhabited was sufficient to cause the court to refuse the relief sought.

In *Phipps* v. *Jackson* (1887), 56 L.J. Ch. 550, the defendant, tenant of a farm, was under the usual covenant obliging him to keep a certain amount of live stock on the holding. After unsuccessfully attempting to get the landlord's agent to accept a short notice to quit, he advertised extensively the sale of all his cattle, etc. The landlord sought an injunction. In this case the court based its refusal upon the principle that it will not conduct a business. The covenant was positive; the relief sought would be in the nature of a decree for specific performance.

But when it is purely a question of prohibiting, and the apprehension is reasonable and the dreaded consequences would be serious, the remedy will issue readily. The Privy Council had no hesitation in affirming a decision in such circumstances in the case of *McEacharn* v. *Colton* [1902] A.C. 104. The injunction was to restrain an assignment without consent, in breach of covenant. It may be added that, under the land law of South Australia (whence the appeal), if the assignment had been registered the landlord would have had great difficulty in asserting his rights.

It is, of course, contrary to the principles of equity to grant an injunction when damages can adequately remedy a wrong, and this led to a discussion, in *Martin* v. *Price* [1894] 1 Ch. 276, C.A., as to whether damages can ever be awarded for apprehended injury. The proceedings were taken by a tenant against another tenant of the same lessor. The defendant, in breach of duty not to obstruct light, was in the course of erecting an offending structure and had passed the prescribed limit when the plaintiff took action. It was found that the breach did not cause serious injury to the plaintiff, and in the court below he was awarded a sum representing the wrong already occasioned and the potential damage; an injunction was refused. In the Court of Appeal, the point that damages cannot be granted in anticipation was taken, but that was not decided, as it was held that the injunction should have been granted under the circumstances in any event; there was nothing to deprive the plaintiff of what was *primâ facie* his right.

Our County Court Letter.

DAMAGES FOR WRONGFUL DISMISSAL.

A PLAINTIFF is bound to mitigate the amount of the above, even to the extent of accepting re-engagement from the defendants, provided the latter make a genuine offer. In the recent case of *File* v. *Frederick A. Power and Sons, Limited*, at Birmingham County Court, the plaintiff claimed (*a*) £92 as the balance of salary for a period of six months, and (*b*) a like amount as damages for wrongful dismissal. In September, 1929, the defendants had agreed to employ the plaintiff as a commercial traveller at £7 10s. a week for six months certain, provided he rendered good and faithful service. On the 20th December, however, the defendants gave notice to terminate the engagement at the end of the year, for the only reason that the returns of new business were inadequate, whereupon the plaintiff consulted his solicitors. The latter drew the defendants' attention to their letter of September, agreeing to a six months' engagement, and the defendants immediately admitted their mistake and offered to employ the plaintiff for the remainder of the stipulated period. In so doing, however, the defendants alleged that the engagement had really been for three months certain, and that the plaintiff, although aware of this, was seeking to take advantage of the mistake. The offer was therefore refused, and damages were claimed for breach of contract, the plaintiff's case being that the attitude taken up by the defendants was incompatible with any satisfactory relationship between the parties. The defendants contended that (*a*) owing to the termination of the service, there was nothing due for wages; (*b*) by reason of the offer of re-engagement, the plaintiff had suffered no damage, but £5 was paid into court. His Honour Judge Dyer, K.C., held that, although the defendants had used some unfortunate expressions, their letter as a whole was not derogatory. The plaintiff could therefore have resumed his work on the same basis, and, as the amount paid into court was ample to cover the damage for a technical breach of contract, the defendants were entitled to judgment.

On the other hand, it may happen that the dismissal and purported re-engagement are attended with circumstances of publicity, which may justify the plaintiff in refusing the defendants' offer. This was illustrated by *In re Rubel Bronze and Metal Company Limited and Vos* [1918] 1 K.B. 315, where the company appointed a manager for three years at a fixed salary and commission. At the end of fourteen months, however, an investigation of the manager's efficiency was called for, and his keys were taken away with an intimation that he was not to return to the works. The manager, therefore, elected to treat the contract as repudiated, and he refused to attend before the board a week later, and claimed damages for wrongful dismissal. The company contended that the manager had not been dismissed, but only suspended, and that he was not formally dismissed until he refused to meet the directors. The umpire upheld the manager's contention, and awarded him £650 and the costs of the arbitration, but a case was stated for the opinion of the court. Mr. Justice McCardie held that the manager's attendance at the works had been ignominiously and decisively ended, and that the umpire was warranted in finding that there had been a wrongful dismissal. The award was therefore affirmed on the ground that the facts were governed by the case mentioned in the next paragraph.

The question as to whether the damages can be aggravated, by any humiliation of the plaintiff, was considered in *Addis*

v. *The Gramophone Company Limited* [1909] A.C. 488. The plaintiff was employed as manager in Calcutta on salary and commission, and the defendants (without discontinuing the salary) took steps to prevent the plaintiff from acting as manager, whereupon he relinquished his post, and sued in England for damages for wrongful dismissal. The plaintiff obtained a verdict and judgment before Mr. Justice Darling (as he then was) and a jury, but the Court of Appeal held there was no cause of action. The House of Lords restored the judgment in part, but held that the verdict could not stand, so far as it included compensation either for injured feelings or for the fact that the dismissal necessarily made other employment more difficult to obtain. Lord James of Hereford pointed out, at p. 496, that nothing could be more objectionable than trying in effect an action of libel or slander as a matter of aggravation in an action for illegal dismissal. The plaintiff was therefore held not entitled to punitive damages, but he obtained judgment for £340 in respect of loss of commission, and an account was ordered of the future commission to which he would have been entitled, apart from the dismissal.

Practice Notes.

NEW RULES.

It has been the practice for some time past not only to publish in full, under the heading of Rules and Orders, such statutory Rules and Orders as appear likely to affect the general practitioner, but also to call attention to these in this column, giving at the same time a short description of their general purport and affect, and calling particular attention to any which, by reason of their length or otherwise, cannot be published. By this means it is hoped to assist our readers to avoid that ignorance for which—often somewhat unreasonably—there is said to be no excuse. Within the past few weeks the following new Orders or Rules have been made and are now or very shortly will be obtainable from the usual sources :—

Taxation of Costs (Principal Clerks) Order, 1930.

This Order, which came into force on the 1st April, 1930, and was published in our issue of 5th April, at p. 221, is self-explanatory. The object is to validate the existing practice whereby, within certain limits, taxations were taken by principal clerks in the taxing office. It may be remembered that a short time ago Maugham, J., expressed some doubt as to whether any authority had been given for this practice.

Land Registration Rules, 1930.

These Rules, which come into force on 1st May, 1930, were published in our issue of 19th April, at p. 249. The principal change effected by these Rules is the application of the system of Priority Notices at present in force under s. 4 (2) of the Law of Property (Amendment) Act, 1926, as regards land charges to registered land. The result will be that no entry shall be made against a title for twenty-four hours after the discharge of a certificate of search. The true value of the rule remains to be seen, but it appears only right that the same measure of protection should, if possible, be provided as in the case of charges under the Land Charges Act, 1925. Rule 5 is for the purpose of protecting the Registry against forgery, at the same time more effectually achieving the object of s. 65 of the Land Registration Act, 1925. Rule 7 brings to an end the existing practice whereby forms for use in the Registry are supplied free of charge by the Registry. Presumably, these forms will in future be obtainable (on payment) from the Stationery Office or from law stationers. The slight additional expense of purchasing the necessary forms will in all probability be outweighed by the advantage of being able to obtain them almost anywhere. It should be noted that in the schedule to these Rules is prescribed a new form of Application for Official Search by a Purchaser.

Land Registration Fee Order, 1930.

This Fee Order, which revokes and replaces the Fee Order of 1925, comes into force on the same date as the Land Registration Rules, 1930. Unfortunately this Order is of such a length as to render it impossible of reproduction in our Rules and Orders column. It is, however, self-explanatory, and we cannot do better than to advise our readers to expend the necessary fourpence upon its purchase forthwith. It is interesting to note that, although the scale under the new Order remains generally the same, it is now so framed so as to incur a reduction in the fees payable in respect of properties of small value. Note should be made of the fees payable for personal search, which, however, under the new system of Priority Notices, appears likely to be replaced by the official variety.

The County Court (No. 1) Rules, 1930.

These rules, which will appear in a later issue, come into force on the 1st July, 1930. No less than twenty-five of the thirty-one rules, it should be observed, relate to little more than mere drafting amendments, not a few of which were considerably overdue. Rule 5 prescribes a new paragraph to r. 17 of Ord. XXV. This paragraph does not materially affect the general practitioner, as it is administrative and for the protection of charges under the Agricultural Credits Act, 1928. Rule 6 is largely administrative and appears intended to facilitate the operation of r. 56 of Ord. XXV, which prevents the inclusion in a judgment summons the costs of abortive execution. Rule 8 provides the necessary amendment to Ord. XXVIII consequent upon the amendment to r. 17 of Ord. XXV. Rule 16 provides a new Order Lc, by which procedure for applications under the Parochial Registers and Records Measure, 1929, is prescribed. Rule 18 applies the Interpretation Act, 1889, for the purposes of the County Court Rules—it will no doubt come as a surprise to many practitioners that this was not previously the case. Rule 19 provides for the amendment of Forms 18 and 22 by the inclusion of the appropriate words to set out the fees which have been payable for many years past where a jury is required. Careful note should be made of the various amendments to the forms provided in rr. 19 to 31 inclusive, in order to obviate the possibility of mistake. The practice annuals will for the second half of this year be incomplete so far as the amendments provided by these Rules are concerned and the busy practitioner would be well advised to see that his copy is suitably amended before the 1st July.

Reviews.

Everyday Statutes Annotated. An Abridgment containing Statutes of Practical Utility in Force on 1st January, 1929, with Notes of Cases bearing on their Interpretation. S. E. Williams, Barrister-at-Law. Vols. II, III and IV. Medium 8vo. 1929. London : Sweet & Maxwell, Ltd. ; Stevens & Sons, Ltd. £8 8s. per set of four volumes.

The three remaining volumes required to complete this work are now available and, having regard to the notice which appeared in these columns some time ago when the first volume appeared, it is unnecessary to review the remainder at any great length. Whilst adhering to our earlier view that a work of this nature cannot fail to be open to criticism owing to its essential incompleteness, nevertheless we feel bound to admit that the work of selection has been well and carefully carried out. A general survey of the four volumes as a whole will readily show that within a very reasonable space and at a very modest price, having regard to the vast field covered, the busy practitioner can now obtain most of the Statute Law to which he is likely to have recourse in every-day business. The annotations are clear, accurate and, on the whole, admirably brief—the latter a quality deserving of more attention on the part of many authors and publishers. Though essentially a work having a somewhat restricted appeal, these three volumes clearly show that, to the lawyer whose practice calls for something less costly and cumbersome than a complete set of the Statutes, this abridgement should meet most requirements.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers only are answered, and without charge, on the understanding that neither the Proprietors nor the Editor, nor any member of the Staff, is responsible for the correctness of the replies given or for any steps taken in consequence thereof. All questions must be typewritten (in duplicate), addressed to The Assistant Editor, 29, Breams Buildings, E.C.4, and contain the name and address of the Subscriber. In matters of urgency answers will be forwarded by post if a stamped addressed envelope is enclosed.

Purchase by Debenture-holder.

Q. 1891. A company issued a debenture whereby the company charged its undertaking and all its property present and future and uncalled capital, and gave the debenture-holder power to appoint a receiver in certain events (one of which happened). The receiver was made the agent of the company, and was given power (1) to take possession, (2) to carry on the business, (3) to sell any of the property or otherwise deal with it, and on such terms in the interests of the debenture-holder as he should think fit, (4) to make compromises. A receiver was appointed and carried on the business at a loss for three months and then offered the freehold property and the business for sale by auction as a going concern in one lot. There were several bidders, and the lot was knocked down to the highest bidder, who was an agent for the debenture-holder. The conveyance of the freehold property was by the company, and sealed at a meeting of the directors, who were aware of all the facts. The price was a very low one—not sufficient to discharge the debenture after paying the loss in carrying on the business by the receiver and the preferential creditors. Is the sale good against the company and the creditors of the company respectively, and, if not, on what grounds? The debenture-holder has spent money on improving the freehold. In the event of the sale being set aside would he be entitled to be repaid the money so spent in priority to the claims of the unsecured creditors?

A. There appears to be no evidence of intent to defraud creditors, whereby the conveyance might be voidable under the L.P.A., 1925, s. 172. The property was offered by auction, and appears to have realised the best market price, even though the latter (as stated in the question) was very low. The opinion is therefore given that the sale is good against the company and its creditors, but, if the sale were set aside, the debenture-holder would not be entitled, in priority to the unsecured creditors, to be repaid the money spent on improving the freehold, unless (*a*) the debenture was for an amount sufficient to cover further advances, or (*b*) the cost of the improvements formed the subject of a further charge or later debenture.

Transfer of Shares to effect Gift of Half Interest—Stamp Duty.

Q. 1892. We have been asked to transfer a number of shares at present standing in the name of A into the joint names of A and B (father and daughter). Strictly the transaction represents a gift to B of a half-share in the investments. Will you please suggest the simplest way of effecting the transfer, so that stamp duty on not more than one-half the value of the investments is payable. Will the procedure you suggest cover the practice of the different banks in which our client is a shareholder? As you are aware several banks insist on preparing the deed of transfer and require beforehand particulars of the transaction.

A. We suggest that A, with intent to benefit his daughter B to the extent of one-half of their value, should execute a declaration of trust of the shares upon trust for himself and B as tenants in common in equal shares, setting out such powers of sale and re-investment and provisions as to the receipt of dividends and the like matters as may be deemed necessary. On this document *ad valorem* stamp duty (to be adjudicated) will be payable on one-half of the value of the shares. A will then appoint B as an additional trustee and transfer the shares to himself and B as on such an appointment. The stamp duty on each transfer will be 10s. and we do not think that any bank could possibly make any difficulties. Quite apart from any other consideration, the declaration of trust is advisable to make the position of B secure.

Rates—Liability of New Occupier for Proportion.

Q. 1893. The owner-occupier of a dwelling-house is summoned in the police court for rates in respect of the premises for the twelve months ending 31st March, 1930, and an order for payment obtained. Later, some two months before the expiration of the period for which the rates are payable, he leaves the house. The property is sold by the mortgagees and the new owner puts a fresh tenant in possession. The judgment has not been satisfied, and the corporation have now served a demand note on the new owner for an apportioned amount for the period from which he has entered into possession. Please advise whether in your opinion the fact of the corporation having obtained judgment against the original owner estops them from demanding from the new owner an apportioned part of the rates in respect of the latter part of the period covered by the judgment, or whether the corporation can abandon part of its judgment and compel payment by the person who has actually been in possession.

A. We hardly know what is meant by judgment for rates. What the collector applied for and obtained was an order for a distress warrant to issue. There is no estoppel and the new occupier is liable to pay rates for the proportion of the period covered by the rate that he is in occupation (R. & V. A., 1925, s. 4). Why he should expect to avoid payment, if he is honest, is rather incomprehensible.

Notice to Quit to Statutory Tenant.

Q. 1894. A leased a dwelling-house and shop to B for seven years from the 29th September, 1914, at £48 per annum, payable quarterly on usual quarter days by lease. The lease contains an option for the lessee for a further term of seven years which the lessee has exercised. The term of the lease therefore expired on 29th September, 1928. Formal notice to quit was on the 7th March, 1928, given to the lessee expiring 29th September, 1928, which would appear to have been unnecessary. Notice of increase of rent was also served on the lessee in November, 1928. The lessee never pays the quarter's rent until a summons has been issued, judgment obtained and execution levied, and rent has been obtained this way to the 29th September, 1929. The lessee is now nearly two quarters rent in arrear. The lessor desires to issue a county court summons for possession of the property pursuant to s. 5 (*a*) of the Increase of Rent Act, &c., 1920. Must he give the lessee formal notice in writing to quit before so doing, and if so what length of notice, and can you refer us to any authority? It seems doubtful from the proviso to s. 15 (i) of the Act, 1920, that any notice is necessary, but the meaning of that paragraph is not clear.

A. The landlord is relieved of the necessity of giving notice to quit by s. 15 (i) *supra*, and the notice of increase of November, 1928, also took effect as if it had been a notice to terminate the tenancy, under the Rent Restrictions (Notices of Increase) Act, 1923, s. 1 (1). In *Aston* v. *Smith* [1924] 2 K.B. 143, a notice of increase had been given four years before the action for possession, which was not preceded by a notice to quit. The Divisional Court followed *Shuter* v. *Hersh* [1922] 1 K.B. 438, and held that the landlord was entitled to possession.

Notes of Cases.

Court of Appeal.

Halliwell *v.* Venables.

Scrutton, Lawrence and Slesser, L.JJ. 18th March.

PRACTICE—COSTS—ACTION FOR NEGLIGENCE—PLAINTIFF'S CASE CLOSED—SUBMISSION BY DEFENDANT THAT NO CASE TO GO TO JURY—CASE WITHDRAWN FROM JURY WITHOUT HEARING DEFENDANT'S EVIDENCE—APPEAL BY PLAINTIFF—EVIDENCE REQUIRING EXPLANATION — NEW TRIAL ORDERED—SPECIAL ORDER ON THE COSTS—DEFENDANT NOT TO HAVE COSTS OF FIRST TRIAL IN ANY EVENT.

Appeal from a judgment of Swift, J., after trial of an action with a special jury at Lancaster Assizes.

The plaintiff, who was the widow of a man who had been killed by accident, sued the driver of the motor car in which her husband was riding when he was killed. At the end of the plaintiff's case the learned judge, on the invitation of Mr. Singleton, counsel for the defendant, held that there was no case to go to the jury, and therefore gave judgment for the defendant. The plaintiff appealed.

SCRUTTON, L.J., in giving judgment, said that the learned judge struck too soon, and that there was evidence which should have been submitted to the jury. In other words, if the jury had found, on the evidence that had been given, a verdict for the plaintiff, the Court of Appeal could not have disturbed that verdict. The mere happening of an accident, unexplained, might be, and often was, in itself evidence of negligence. Erle, C.J., said in *Scott* v. *London and St. Katherine Docks Co.* (1865), 3 H. & C. 596, at p. 601: "Where the thing is shown to be under the management of the defendant or his servants and the accident is such as in the ordinary course of things does not happen if those who have the management use proper care, it affords reasonable evidence, in the absence of explanation by the defendants, that the accident arose from want of care." In the present case the defendant was driving a fast small sports motor car. It was a dark night. It was fine. The driver of the motor car stated that he was going at the rate of thirty-five miles an hour on a broad road, on which there was no other traffic. The motor car was found to have turned over, and the passenger was thrown out of the motor car on the off-side; a good deal of damage had been done to the off-side of the motor car, which was found some way off the road on the left-hand side of the road. These facts required explanation, and the case ought not to have been withdrawn from the jury, as the facts constituted an accident which would not usually happen with proper driving, and the person who could explain them did not give evidence. The Lord Justice, having dealt with the evidence, concluded his judgment as follows: I do not propose to say anything more about the facts, because there is going to be a new trial. But there has been too much lately of this trying to run cases on no evidence to go to the jury. It is very much better for the parties in the matter of expense that the verdict of the jury should be taken in such a case, coupled with the submission that there is no evidence to go to the jury, because then you save the expense to the parties of a second trial. By way of enforcing that view, we propose to act in the same way as the Court of Appeal did in the case of *McGown* v. *Stott* (unreported), decided on 23rd November, 1923, to make the order that the plaintiff has the costs of this appeal, but with regard to the costs of the first trial, if the plaintiff succeeds in the new trial she is to have the costs of the first trial, but the defendant is not to have the costs of the first trial in any event. Perhaps when counsel for defendants know that that is added to their risk they may not be quite ready to take the point that there is no evidence to go to the jury.

LAWRENCE and SLESSER, L.JJ., concurred. Appeal allowed.

COUNSEL: *J. C. Jackson*, K.C., and *G. J. Lynskey*, K.C.; *J. E. Singleton*, K.C., and *H. Broadbent*.

SOLICITORS: *William C. Crocker*, agents for *Wood, Lord and Co.*, Liverpool; *Burton, Yates & Hart*, for *Hart, Jackson and Sons*, Barrow-in-Furness.

[Reported by T. W. MORGAN, Esq., Barrister-at-Law.]

High Court—Chancery Division.

Pilkington *v.* United Railways of the Havana and Regla Warehouses, Limited.

Luxmoore, J. 10th April.

COMPANY — STOCK WARRANTS — RIGHT TO ISSUE STOCK WARRANTS TO BEARER—COMPANIES ACT, 1929, s. 70.

Motion.

This was an application for an injunction by the plaintiff on behalf of himself and all other members of the defendant company to restrain the company and its directors until the trial or further order from issuing any stock warrants to bearer, the short point being whether a company had power since the passing of the Companies Act, 1929, to issue such warrants. The company had power by its articles to issue such warrants. It was submitted, on behalf of the applicant, that the power given by the previous Acts was taken away by the Act of 1929. On the other hand, reliance was placed on s. 380 of the latter Act which provides that "share" includes stock except where a distinction was expressed or implied.

LUXMOORE, J., in giving judgment, said the company was incorporated in 1898 as a company limited by shares. From time to time its capital was increased, and before the passing of the Act of 1929 it had issued warrants to bearer both in respect of ordinary shares and ordinary stock under the Act of 1867. No question arose as to the validity of those issues, but it was now proposed to issue further stock warrants to bearer, and it was the validity of that proposal that was now challenged. It was submitted that the Act of 1929 had repealed by implication the power to issue bearer warrants in respect of stock, keeping alive the power in respect of shares, but no reason was given for the difference. The answer to that submission was to be found in the construction of the Act of 1929. That Act was said to have altered the law. It consolidated the Acts of 1908 and 1928, but it was not merely a consolidation Act, though in his view nothing turned on that, but on the meaning of the words used. In s. 70 the phrase "share warrants" was used, but there was no reference to stock warrants. On the other hand, there was no requirement by the context for the words to be limited to shares, and therefore they should be construed as including stock warrants according to s. 380. As to s. 95, which required each share to be distinguished by a number, it was said that that could not apply to stock, but that argument was not well founded. In his judgment the Act of 1929 had kept alive the issue of both share and stock warrants to bearer. His lordship then made a declaration that on the true construction of the Act the company was still entitled to issue stock warrants to bearer, and the motion by consent being treated as the trial the action was dismissed.

COUNSEL: *J. B. Lindon; Gordon Brown.*

SOLICITORS: *Linklaters & Paines; Norton, Rose & Co.*

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

Probate, Divorce and Admiralty Division.

In the Estate of Dinshaw.

Lord Merrivale, P. 13th January and 3rd March.

PROBATE—PRACTICE—ADMINISTRATION WITH WILL ANNEXED—GRANT TO ATTORNEY OF EXECUTORS OUTSIDE THE JURISDICTION—DEATH OF EXECUTOR—SURVIVOR APPOINTS NEW ATTORNEYS—REVOCATION OF ORIGINAL GRANT—GRANT TO NEW ATTORNEYS.

This was a motion for revocation of a grant of letters of administration made to the attorney of two executors outside the jurisdiction and for a grant to attorneys appointed under a fresh instrument by the survivor of the executors. The

matter arose out of a proposed sale of part of the estate, a freehold house situate in England, it being doubted whether the attorney, one of the executors who appointed him having died, could show a good title to a purchaser. The registrar refused the present application on the ground that, according to the practice, the existing grant remained operative, notwithstanding the death of one of the executors. The facts appear sufficiently from the judgment.

Lord MERRIVALE, P., in giving judgment, said that the case raised important questions relating to the functions and powers of legal personal representatives. The facts were comparatively simple. A testator in India who had property in England by his will nominated four executors. Two of them died, and the two survivors made a power of attorney under which they authorised their attorney to apply for and obtain letters of administration in England which were duly granted to him. That state of things subsisted, and real property of the testator remaining undisposed of in England, and one of the executors having died, there came the question as to whether there was a grant of personal representation to the testator which survived to the person named the adminis trator, notwithstanding the death of one executor, one of his principals. Very natural anxiety had been shown by those who had to consider that question lest the power to deal with the English realty of the testator should be found not to be vested absolutely and certainly with a grantee of letters of administration under a power of attorney by joint principals when one of the principals had died. There were certain well decided principles relating to those questions. *Pipon* v. *Wallis* (1753), 1 Lee 402, in effect decided that, where there was a grant to an attorney for the joint use and benefit of two executors during their joint lives, his power was limited in its effect to the period during which neither of the two principals should have applied for and obtained probate, and that the attorney was displacable by the surviving principal. That did not indicate a self-contained authority on either one attorney or two attorneys where there were two principals. In *Adams* v. *Buckland* (1705), 2 Vernon 514, the Lord Keeper contrasted the position of joint administrators and two attorneys, and drew a distinction and said a joint grant of administration to two administrators would survive because they had an office which survived, but where the matter was the power of agents under a power of attorney to joint agents, that did not survive ; they had only an agency. In *Life Association of Scotland* v. *Douglas* (1886), 13 R. 910, in the Court of Session it was held that, where there were joint principals and the functions entrusted to the agent remained undischarged at the death of one of them, the powers of the agent lapsed. What had to be determined in the present case was what was the right course to take. The matter stood in this way : Of the two executors who appointed their attorney as agent one had died. the other had revoked the grant of a subsisting agent ; he could have revoked it during the lifetime of the first, and so far as he (his lordship) could see it had been effectually revoked. Except for acts done before the revocation, all the powers under the letters of administration had gone. It was not necessary to refer to the section of the Law of Property Act, 1925, bearing on the matter (s. 124 (2)). The exact form the order of the Court should take should be, that the Court, taking notice of the revocation by the surviving executor of the power granted to the administrator *pro tempore*, who was administrator for him and his co-executor jointly, the grant of that administration on behalf of the two executors should be revoked ; that was, it should be brought in to be cancelled, and that being done, and the old grant being gone, there was now a power of attorney of the surviving executor in which he appointed the two persons named in the power to take administration on his behalf and a new grant could be made as prayed.

COUNSEL : *T. Bucknill* supported the motion.

SOLICITORS : *Vincent & Vincent.*

[Reported by J. F. COMPTON-MILLER, Esq., Barrister-at-Law]

Societies.

Incorporated Leeds Law Society.

ANNUAL DINNER.

His Majesty's judges at the West Riding Assizes in Leeds were the principal guests at the annual dinner of the Incorporated Leeds Law Society, held recently at the Queen's Hotel, with the President (Mr. Clifford Bowling) in the chair.

Mr. Justice CHARLES, proposing "The Incorporated Leeds Law Society," remarked that it was an excellent plan to meet together and dine once a year. He expected it was quite a different meeting from those normal meetings when they broadly discussed each other's frailties. (Laughter.) But at a dinner all was well. (Hear, hear.) "That gentleman is what the Press will call 'A Voice,'" his lordship continued. "But from our point of view as judges, it is particularly gratifying to us to be here amongst you. We see solicitors as they really are, and the further the evening goes on the more like solicitors they get. (Laughter.) And, indeed, it is an agreeable change to us to see solicitors doing other than merely misinstruct counsel. (Laughter.) You cannot tell what a pleasure it is to sit upon the Bench and to be able really to tell solicitors what you think of them. When you are a barrister you cannot do so. If you speak too well of them, jealous creatures will say, 'Look at him, trying to get a brief,' and if you don't say nice things you don't get a brief, and if you don't get a brief you sometimes get on the Bench." (Laughter.)

Social gatherings of that kind were bound to do good, because unless they got a proper interchange of opinions between themselves as solicitors they were liable to think that their personal point of view must be right. But when they came to a meeting with others of their profession they might discover to their advantage that their point of view ought to be modified, and it was by discussion as between themselves that one got to know what was or was not best in the profession and for the profession.

DEFENDING POOR PERSONS.

The President (Mr. CLIFFORD BOWLING), responding, made a short survey of the Society's operations from 1804. The practice of the law in Leeds went back further than that, for there was a record of a Leeds lawyer in 1794 who indulged in the enormous sin of advertising. It was improper for solicitors to advertise, and they never did—(laughter)—within certain limits. Solicitors were doing a great deal of work for nothing for the community in regard to the defence of poor persons, and Leeds solicitors were also contributing to an enormous extent to the well-being of the community in the directions of business, social and philanthropic work, in the artistic world, and in political endeavours.

Mr. Justice HUMPHREYS, replying to the toast "The Bench and the Bar," which had been submitted by Mr. C. J. F. ATKINSON, said he did not think any member of the Bench failed to recognise the immense services to the cause of justice which were done by the solicitors' branch of the profession. It was only by the co-operation which existed between the Bench (which, after all, consisted of ex-barristers), and practising barristers and solicitors that the legal work of this country was carried on, as they were all proud to know it was carried on, in a way that was the envy of all other countries. (Hear, hear.)

Continuing, his lordship said "that the real work which you do for the country is, of course, in securing justice for your clients, but the work that you do without being paid for it is, I believe, work which the public at large have no conception of. The admirable work which is now being done by solicitors all over the country in assisting poor persons is marvellous. When one realises, as one does with some knowledge of the work in a solicitor's office, that it is those men who are worked almost to death for their remunerative clients who give their time, attention and money, because they do not get paid their out-of-pocket expenses, in order to help the poorer members of the community, one realises what nonsense it is that even to-day the legal profession should be looked upon, as it is by ignorant people, as rather a degraded sort of profession. You may well be proud of yourselves and your brothers for the work that you are doing, for which you get no pay, and, I am afraid, little thanks."

LONG CROSS-EXAMINATIONS.

Mr. R. STORRY DEANS, who also responded, said we had lately seemed to pride ourselves on the long-distance or Marathon cross-examiner, whose motto appeared to be "Leave no stone unturned," and when he had turned over every stone, and, indeed, every pebble once, he proceeded to do it again, presumably on the principle that "one good turn deserves another." (Laughter.) When he heard in the

courts, and he saw reports in the newspapers of cross-examinations which lasted two, three, four or five days—he supposed a limit had not yet been reached—he thought of the great cross-examiners. In the baccarat case, which occupied the attention of the English public for a long time in 1891, Sir Charles Russell occupied less than two hours in his cross-examination of the plaintiff, and Sir Edward Clarke took just over two hours in cross-examining the principal witness for the defence. He had yet to learn that any who now practised at the Bar were better cross-examiners or better tacticians than those two.

The interminable prolongation of cases turned out to be bad for their profession and the pursuit of abstract justice, and it would be found by their profession, both the Bar and the solicitors, to be a very poor pursuit, indeed, because people were, in increasing numbers, resorting to the ridiculous method of arbitration by lay arbitrators. The lay arbitrator, trying to decide a matter which called for a trained intellect, was an anachronism.

"We members of the profession owe it to the public," added Mr. Deans, "not only to see that their disputes are tried and heard properly, but also that they are tried within a reasonable compass, and if we do that there will be no more of these whinings about the size of counsel's fees. It is a sort of superstition that counsel sometimes are overpaid. (Laughter.) While we all know it is impossible to overpay counsel—(renewed laughter)—the real cause of the vast expense of some trials is the inordinate length to which they are spun out."

Mr. T. L. CROFT proposed "The Visitors," and Sir ENOCH HILL responded.

The gathering of 150 persons included, in addition to those already mentioned, the Deputy Lord Mayor of Leeds (Mr. C. V. Walker), Sir A. Copson Peake, Mr. Horace Marshall (Stipendiary Magistrate of Leeds), Mr. Charles Lupton, Mr. W. Boddy (President of the Auctioneers' Institute), Mr. William Walker (President of the Incorporated Accountants), Mr. Stuart A. Hirst (President of the Leeds Publicity Club), Mr. F. T. Chadwick (President of the Leeds Chamber of Commerce), Mr. E. Duncan Taylor, Mr. A. Mosley, Mr. N. Hurtley, Mr. A. E. Horrox, and Mr. H. E. Clegg (Hon. Secretary).

Law Students' Debating Society.

At a meeting of the Society held at the Law Society's Hall, on Tuesday the 15th inst. (chairman, Mr. G. Thesiger), the subject for debate was: "That the case of *Nachimson* v. *Nachimson* (1930) W.N. 8, 46 T.L.R. 166, 74 SOL. J. 14, was wrongly decided."

Mr. S. Lincoln, opened in the affirmative, Mr. C. Israel seconded in the affirmative; Miss G. O. D. Petersen opened in the negative, Mr. W. L. F. Archer seconded in the negative.

The following members also spoke: Messrs. E. G. M. Fletcher, H. J. Baxter, R. Clyde, W. M. Pleadwell and J. C. Christian-Edwards. The opener having replied, the chairman summed up and the motion on being put to the meeting was carried by one vote. There were eleven members and one visitor present.

Rules and Orders.

THE RULES OF THE SUPREME COURT (No. 1), 1930, DATED MARCH 26TH, 1930.

We, the Rule Committee of the Supreme Court hereby make the following Rules:—

1. The following Rule shall be added to Order III and shall stand as Rule 10:—

"10. In actions by a moneylender or an assignee for the recovery of money lent by the moneylender or the enforcement of any agreement or security relating to any such money, the indorsement on the writ shall state, in addition to any other particulars, the fact that the plaintiff, or (in an action by an assignee) the original assignor, is a licensed moneylender, and if the writ be specially indorsed under Rule 6 of this Order, shall state, in addition to any other particulars:—

(*a*) the fact that the plaintiff, or (in an action by an assignee) the original assignor, is a licensed moneylender;

(*b*) the date on which the loan was made;

(*c*) the amount actually lent to the borrower;

(*d*) the rate per cent. per annum of interest charged;

(*e*) the date when the contract for repayment was made;

(*f*) the fact that a note or memorandum of the contract was made, and was signed by the borrower;

(*g*) the date when a copy of the note or memorandum was delivered or sent to the borrower;

(*h*) the amount repaid;

(*i*) the amount due but unpaid;

(*j*) the date upon which such unpaid sum or sums became due;

(*k*) the amount of interest accrued due and unpaid on every such sum."

2. The following proviso shall be added to Rule 3 of Order XIII:—

"Provided that in actions by a moneylender or an assignee for the recovery of money lent by the moneylender or the enforcement of any agreement or security relating to any such money, judgment shall not be entered in default of appearance unless the leave of the Court or Judge has been obtained in accordance with the provisions of Rule 16 of this Order."

3. The following Rule shall be added to Order XIII and shall stand as Rule 16:—

"16.—(1) In actions brought by a moneylender or an assignee for the recovery of money lent by the moneylender or the enforcement of any agreement or security relating to any such money, an application for leave to enter judgment in default of appearance shall be made by notice returnable not less than two clear days after service of the notice.

(2) The notice shall not be issued until the time limited for entering appearance has expired, and a proper affidavit of service of the writ has been filed.

(3) The notice shall be in accordance with Form 2A in Appendix K with such variations as circumstances may require, and may be served personally or by registered post addressed to the defendant at his last known place of address.

(4) At the hearing of the application, whether the defendant appears or not, the Court or Judge—

(*a*) may exercise the powers of the Court under sub-section (1) of section 1 of the Moneylenders Act, 1900(*) as extended by section 10 of the Moneylenders Act, 1927(†); and

(*b*) if satisfied by affidavit or otherwise that the notice has been duly served, may give leave to enter final judgment for the whole or part of the claim; and

(*c*) as regards any part of the claim as to which leave to enter final judgment is refused, may give any such directions or make any such order as might have been given or made upon a summons for judgment under Order XIV, if the defendant had entered an appearance, upon such terms as to notice to the defendant and otherwise as may be thought just."

4. The following Rule shall be added to Order XX and shall stand as Rule 10:—

"10. In actions by a moneylender or an assignee for the recovery of money lent by the moneylender or the enforcement of any agreement or security relating to any such money, the statement of claim shall state, in addition to any other particulars, the particulars referred to in paragraphs (*a*) to (*k*) inclusive in Rule 10 of Order III."

5. The following proviso shall be added to Rule 2 of Order XXVII:—

"Provided that in actions by a moneylender or an assignee for the recovery of money lent by the moneylender or the enforcement of any agreement or security relating to any such money, judgment shall not be entered in default of defence unless the leave of the Court or Judge has been obtained in accordance with the provisions of Rule 16 of this Order."

6. The following words shall be inserted after the words "the plaintiff may" in Rule 3 and also in Rule 6 of Order XXVII:—

", subject to the proviso to Rule 2,"

7. The following Rule shall be added to Order XXVII and shall stand as Rule 16:—

"16.—(1) In actions brought by a moneylender or an assignee for the recovery of money lent by the moneylender or the enforcement of any agreement or security relating to any such money, an application for leave to enter final judgment in default of defence may be made by notice returnable not less than two clear days after service.

"(2) The provisions of paragraphs (3) and (4) of Rule 16 of Order XIII shall apply to the hearing of the application."

8. The following Rule shall be substituted for Rule 6 of Order XXXVA. which Rule is hereby revoked:—

"6. *Setting down.*—The place for setting down a matrimonial cause for trial or hearing shall be the District Registry in which the cause is proceeding."

9. The following Rules shall be substituted for Rules 4 and 4A of Order XXXVIA, which Rules are hereby revoked:—

"4. (1) *Cause lists for the Associate.*—Where the place fixed for hearing or trial is one of the towns specified in

* 63-4 V. c. 51. † 17-8 G. 5, c. 21.

Rule 8 of this Order (in this Order called the assize town), the Registrars of the Registries in which causes to be heard or tried at the assize town are proceeding shall from time to time furnish to the Associate of the Circuit on which the assize town is, such information with regard to the number of the causes as the Associate may require; and shall, fourteen days before Commission Day at the assize town, furnish to the Associate three numbered lists of the causes proceeding in their Registries set down for hearing or trial at the assize town showing (1) the undefended causes for hearing before a Judge alone, (2) the defended causes for hearing before a Judge alone, and (3) the defended causes for trial by a Judge with a jury, distinguishing those which are to be tried with a common jury from those to be tried with a special jury.

"(2) The causes shall be entered in each list in the order in which they are set down for hearing or trial.

"(3) The Associate shall in making up the lists of causes for trial at the assize town enter the matrimonial causes together with the other causes, placing matrimonial causes proceeding in the Principal Probate Registry before matrimonial causes proceeding in District Registries, and placing the matrimonial causes at the end of the lists of special jury causes, common jury causes and non-jury causes respectively unless the Judges or one of the Judges going the Circuit shall otherwise direct, and if such Judge shall otherwise direct shall enter the causes in accordance with such direction.

"(4) *Liverpool and Manchester.*—Where the assize town is Liverpool or Manchester, the foregoing paragraphs of this Rule shall be construed as if the District Registrar of Liverpool or Manchester, as the case may be, were substituted for the Associate.

"4A. *Cause Lists for the District Registry.*—When lists of causes are sent to the Associate under Rule 4 of this Order, copies of those lists shall be sent at the same time from the Registries in which the causes are proceeding to the Registry hereinafter indicated (if not the same as the Registry in which the causes are proceeding): (*a*) if the assize town is Bodmin, Monmouth or Winchester, to the District Registry of the High Court at Truro, Newport (Mon.) or Portsmouth, respectively; (*b*) if the assize town is Lewes, to the District Probate Registry at Lewes; (*c*) in any other case to the District Registry of the High Court at the assize town."

10. The following Rule shall be substituted for Rule 6 of Order XXXVIA, which Rule is hereby revoked:—

"6. (1) *Files of papers.*—The file of papers in a cause for hearing or trial at the assize town shall be forwarded, not less than seven days before Commission Day at the assize town, from the Registry in which the cause is proceeding to the Registry indicated in Rule 4A of this Order (if not the same as the Registry in which the cause is proceeding).

"(2) *Officer attending at Assizes.*—Such officer of the Principal Probate Registry as the President of the Probate Division shall from time to time direct or such District Registrar or other officer of a District Registry of the High Court as the President of the Probate Division with the concurrence of the Lord Chancellor shall from time to time direct, shall attend the Judge of Assize upon the hearing or trial of matrimonial causes at the Assizes and shall draw any decree or order which may be made by the Court."

11. The following Rules shall be substituted for Rule 6A of Order XXXVIA, which Rule is hereby revoked:—

"6A. (1). *Return of papers.*—After the hearing or trial of a cause at the assize town, the Registrar of the Registry to which the file of papers in the cause was forwarded under Rule 6 of this Order shall return it to the Registry in which the cause is proceeding, together with any documentary evidence which may have been produced and not ordered to be handed out, and the notes made by the officer attending the Judge, and the decree or order drawn by him for signature by the Registrar.

"(2) *Signing of decree.*—The decree or order shall be signed, where the cause is proceeding in the Principal Probate Registry, by one of the Registrars of that Registry, and, where it is proceeding in a District Registry, by the Registrar of that Registry."

12. In paragraph (*f*) of Rule 7 of Order LXVI, the figures "50" shall be substituted for the figures "48."

13. The following Form shall be inserted in Appendix K and shall stand as Form 2A:—

"2A.

Notice in Moneylenders Action.

(*Heading as in Form* 1.)

Take notice of an application on the part of the Plaintiff to the Master in Chambers, Royal Courts of Justice, Strand, London, on , the day of , 19 , at o'clock in the forenoon, that he be at liberty to enter final Judgment against the Defendant for £ , the amount claimed and costs, the said Defendant having failed to enter appearance to the writ of summons served on the day of , 19 (*or* to deliver a Defence within the time prescribed *or as the case may be*).

Dated this day of 19 .

This Notice was taken out by , of , Solicitor for the Plaintiff.

Notice to Defendant.

Take notice that you may attend either personally or by your Solicitor at the above-mentioned time and place, and in default of your so doing judgment may be given in your absence for the full amount of the Plaintiff's Claim and costs."

14. These Rules may be cited as the Rules of the Supreme Court (No. 1), 1930, and shall come into operation on the 29th day of April, 1930, and the Rules of the Supreme Court, 1883, shall have effect as amended by these Rules.

Dated this 26th day of March, 1930.

Sankey, C.	*Maugham*, J.
Hanworth, M.R.	*T. R. Hughes.*
P. Ogden Lawrence, L.J.	*C. H. Morton.*
Roche, J.	*Roger Gregory.*
Swift, J.	

American Assets in Deceased Estates

Solicitors, Executors and Trustees may obtain necessary forms and full information regarding requirements on applying to:

GUARANTY EXECUTOR AND TRUSTEE COMPANY LIMITED

32 Lombard Street E.C.3

In Parliament.

House of Commons.

Questions to Ministers.

CINEMAS (LABOUR CONDITIONS).

Mr. TOM SMITH asked the Minister of Labour if she will have inquiries made into the hours, wages and working conditions generally of employés engaged in cinemas in London and the provinces?

Miss BONDFIELD: I will give consideration to the possibility of making an inquiry such as my hon. friend suggests.

[10th April.

RENT RESTRICTIONS ACTS.

Sir KINGSLEY WOOD asked the Minister of Health whether he can state the intentions of the Government in relation to the Rent Restrictions Acts?

Mr. GREENWOOD: No, sir. I have already indicated that there is no possibility of introducing legislation for the amendment of the Rent Restrictions Acts in the near future. [10th April.

INDUSTRIAL LIFE INSURANCE (LAPSED POLICIES).

Mr. MANDER asked the Financial Secretary to the Treasury whether he has any information with regard to the number of industrial life insurance policies which have lapsed during the past twelve months; and whether he is proposing to introduce legislation dealing with the matter?

Mr. PETHICK-LAWRENCE: I regret that the desired information is not available. I do not see any prospect of immediate legislation on the subject. [10th April.

Legal Notes and News.

THE LATE MR. H. IBOTSON WARD.

A memorial service for the late Mr. H. Ibotson Ward, solicitor, senior partner of the firm of Messrs. Mackrell, Ward and Knight, Walbrook, E.C.4, was held yesterday (Friday) afternoon, at St. Stephen's Church, Walbrook, E.C., a report of which will appear in our next issue.

ROYAL COMMISSION ON HISTORICAL MONUMENTS.

The Inventories of the County of London made by the Royal Commission on Historical Monuments (England) will, we are informed, be concluded by the publication of the forthcoming volume on East London (Volume V).

Southwark Cathedral, Eltham Palace, Charlton House, the Royal Hospital and Royal Observatory at Greenwich and the Tower of London are amongst the buildings described in this book. These are some of the most notable monuments in the country and they are illustrated with a fullness of detail which has not before been attempted. Special attention is directed to the remarkable series of plates showing the prisoners' inscriptions in the Tower of London, the fine collection of monuments at Southwark Cathedral and the interior views of important houses such as Charlton House and Eltham Lodge.

KING EDWARD'S HOSPITAL FUND.

A series of "Cross Examinations" in aid of King Edward's Hospital Fund for London will be held at the London School of Economics, Houghton-street, Aldwych, on the following dates, viz.: Tuesday, 29th April, at 5.30, "Libelling Politicians"; Tuesday, 6th May, at 5.30, "Falsely Pretending to be a Highbrow"; Tuesday, 13th May, at 5.30, "Underrating the Public Taste"; Tuesday, 20th May, at 5.30, "Destroying our Belief in the Aristocracy"; Tuesday, 27th May, at 5.30, "Encouraging Illicit Drinking in 1940"; Tuesday, 3rd June, at 5.30, "Making a Vast Success with a Healthy Book." Tickets (free of booking fee) may be obtained from The Secretary, King Edward's Hospital Fund for London, 7, Walbrook, E.C.4, or at the doors, prices 7s. 6d. 5s., 3s. 6d. and 2s. 6d.; or £2, £1 5s., 18s. and 12s. 6d. for the series.

Insurance Notes.

THE ALLIANCE ASSURANCE COMPANY LIMITED.

The directors of the Alliance Assurance Company Limited have resolved to declare, at the annual general court to be held on the 14th May next, a dividend of 18s. per share (less income tax) out of the profits and accumulations of the company at the close of the year 1929. An interim dividend of 8s. per share (less income tax) was paid in January last, and the balance of 10s. per share (less income tax) will be payable on and after the 5th July next.

LEGAL AND GENERAL ASSURANCE SOCIETY LIMITED.

ANNUAL GENERAL MEETING, 29TH APRIL, 1930.

DIVIDEND.

The directors recommend that a final dividend of 4s. 6d. per share, free of income tax, be paid on the 1st July next, making, with the interim dividend of 3s. per share paid on the 1st January, 1930, a total dividend of 7s. 6d. per share, free of income tax, for the year 1929.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate (20th March, 1930) 3½%. Next London Stock Exchange Settlement Thursday, 8th May, 1930.

	Middle Price 23rd Apl. 1930.	Flat Interest Yield.	Approximate Yield with redemption.
English Government Securities.		£ s. d.	£ s. d.
Consols 4% 1957 or after	88¼	4 10 8	—
Consols 2½%	55	4 10 11	—
War Loan 5% 1929-47	103½	4 16 10	—
War Loan 4½% 1925-45	99½	4 10 6	4 10 0
War Loan 4% (Tax free) 1929-42	101	3 19 3	3 18 6
Funding 4% Loan 1960-90	90¼	4 8 5	4 8 0
Victory 4% Loan (Available for Estate Duty at par) Average life 35 years	94	4 5 1	4 6 0
Conversion 5% Loan 1944-64	102¾	4 17 3	4 16 6
Conversion 4½% Loan 1940-44	98½	4 11 5	4 13 0
Conversion 3½% Loan 1961	77¼	4 10 7	—
Local Loans 3% Stock 1912 or after	64	4 13 9	—
Bank Stock	254½	4 14 4	—
India 4½% 1950-55	85	5 5 11	5 12 6
India 3½%	63	5 11 1	—
India 3%	54	5 11 1	—
Sudan 4½% 1939-73	96	4 13 9	4 14 6
Sudan 4% 1974	86	4 13 0	4 15 3
Transvaal Government 3% 1923-53 (Guaranteed by British Government, Estimated life 15 years.)	83½	3 11 10	4 2 3
Colonial Securities.			
Canada 3% 1938	90	3 6 8	4 10 0
Cape of Good Hope 4% 1916-36	94	4 5 1	5 2 0
Cape of Good Hope 3½% 1929-49	84	4 3 4	4 16 0
Ceylon 5% 1960-70 (First Dividend £2 5s., 1st August, 1930.)	103½	4 16 10	4 16 6
Commonwealth of Australia 5% 1945-75	93	5 7 6	5 8 0
Gold Coast 4½% 1956	94	4 15 9	4 18 0
Jamaica 4½% 1941-71	93	4 16 9	4 18 3
Natal 4% 1937	94	4 5 1	5 2 0
New South Wales 4½% 1935-45	85½	5 5 3	5 19 6
New South Wales 5% 1945-65	92½	5 8 1	5 9 0
New Zealand 4½% 1945	96	4 13 9	4 17 6
New Zealand 5% 1946	102	4 18 0	4 16 3
Nigeria 5% 1950-60 (First Dividend £1 15s., 1st August, 1930.)	101¾	4 19 0	4 18 6
Queensland 5% 1940-60	89½	5 11 9	5 15 0
South Africa 5% 1945-75	102	4 18 0	4 17 9
South Australia 5% 1945-75	90½	5 10 6	5 11 3
Tasmania 5% 1945-75	92½	5 8 1	5 9 0
Victoria 5% 1945-75	90½	5 10 6	5 11 3
West Australia 5% 1945-75	90½	5 10 6	5 11 3
Corporation Stocks.			
Birmingham 3% on or after 1947 or at option of Corporation	64	4 13 9	—
Birmingham 5% 1946-56 (First Dividend £1 5s., 1st July, 1930.)	101	4 19 0	4 19 3
Cardiff 5% 1945-65	100	5 0 0	5 0 0
Croydon 3% 1940-60	71	4 4 6	4 16 9
Hastings 5% 1947-67 (First full half year's Dividend, 1st October, 1930.)	102½	4 17 6	4 15 6
Hull 3½% 1925-55	79	4 8 7	4 19 0
Liverpool 3½% Redeemable by agreement with holders or by purchase	75	4 13 4	—
London City 2½% Consolidated Stock after 1920 at option of Corporation	54	4 12 7	—
London City 3% Consolidated Stock after 1920 at option of Corporation	65	4 12 7	—
Manchester 3% on or after 1941	65	4 12 7	—
Metropolitan Water Board 3% "A" 1963-2003	65	4 12 7	—
Metropolitan Water Board 3% "B" 1934-2003	66	4 10 11	—
Middlesex C.C. 3½% 1927-47	85	4 2 4	4 18 0
Newcastle 3½% Irredeemable	73	4 15 11	—
Nottingham 3% Irredeemable	62	4 16 9	—
Stockton 5% 1946-66	100	5 0 0	5 0 0
Wolverhampton 5% 1946-56	101	4 19 0	5 0 0
English Railway Prior Charges.			
Gt. Western Rly. 4% Debenture	84	4 15 3	—
Gt. Western Rly. 5% Rent Charge	101	4 19 0	—
Gt. Western Rly. 5% Preference	97	5 3 1	—
L. & N.E. Rly. 4% Debenture	80	5 0 0	—
L. & N.E. Rly. 4% 1st Guaranteed	76	5 5 3	—
L. & N.E. Rly. 4% 1st Preference	69½	5 15 2	—
L. Mid. & Scot. Rly. 4% Debenture	81½	4 18 2	—
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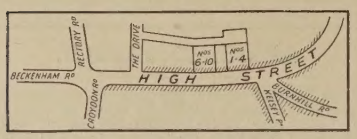

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